

TRAINING ANNOUNCEMENT

Tom Wagner, Delaware's Auditor of Accounts, is pleased to announce that his office is jointly sponsoring a training session with the local Dover Capital Chapter of the Association of Government Accountants (AGA) on June 4-5, 2009. The first day will be on "Assessing the Reliability and Relevance of Performance Information." The second day will be on "Internal Controls for Auditors – Assessing Risk & Controls in Government Audits." The AGA was started in 1950 and it supports the careers and professional development of State, federal, and local government finance professionals. The Association offers education, research, publications (also available online), certification, and conferences to anyone who works in a financial-related field. To learn more about AGA, please visit their website at www.agacgfm.org. Tom would like to encourage all government finance professionals to join the Dover Capital Chapter of AGA to help with their professional development.

Day 1 – Assessing the Reliability & Relevance of Performance Information

Date: June 4, 2009

Time: Registration and Continental Breakfast: 8:00 am to 8:30 am
Class: 8:30 am to 4:30 pm
Lunch and afternoon snack will be served
June 4 lunch – crab cake, roast beef, salad, rolls, dessert, and beverage

Instructor: Stuart S. Grifel, CIA, CGAP

Day 2 – Internal Controls for Auditors – Assessing Risk and Controls in Government Audits

Date: June 5, 2009

Time: Registration and Continental Breakfast: 8:00 am to 8:30 am
Class: 8:30 am to 4:30 pm
Lunch and afternoon snack will be served
June 5 lunch – roast pork, baked ziti, salad, rolls, dessert, and beverage

Instructor: David R. Hancox, CGFM, CIA

Location: Polytech Adult Education
823 Walnut Shade Road
Woodside, DE 19980

CPE's: 16 (8 for each class)

Course Level: Basic

Prerequisite: None

Cost for Both Days

\$425 for AGA Members
\$450 for Non-AGA Members

Cost for One Day

\$225 for AGA Members
\$250 for Non-AGA Members

Assessing the Reliability and Relevance of Performance Information course will cover the following topics:

- Criteria for determining data reliability, performance measure relevance and effectiveness of data communication.
- Techniques for analyzing the usefulness of a program's measures.
- Step-by-step procedures for auditing data reliability and performance measurement controls.

Stuart S. Grifel, is currently with the Audit Services Division, Palm Beach County Clerk and Comptroller's Office. Prior to that, he was a Performance Audit Supervisor for Broward County, Florida and Audit Supervisor/Corporate Internal Auditor for the City of Austin, Texas, where one of his key responsibilities was certifying the reliability of departments' performance measures. Mr. Grifel has over 25 years experience in government performance measurement, operations review, performance auditing, and productivity improvement.

Mr. Grifel has assisted many jurisdictions in performance measurement and improvement while at KPMG Peat Marwick, the National Center for Public Productivity at Rutgers University, the Innovations Group, the City of Tampa, Florida, and Polk County, Florida. Mr. Grifel has also trained numerous public managers in performance measurement and productivity improvement.

Mr. Grifel co-authored the book "Auditor Roles in Government Performance Measurement: A Guide to Exemplary Practices at the Local, State, and Provincial Levels" *The Institute of Internal Auditors* (2004). Mr. Grifel has served as President and Governor for the IIA Austin Chapter, and is currently a member of the IIA Government Relations Committee. Mr. Grifel has an MBA from Suffolk University in Boston, and an MPA from Baruch College, City University of New York.

Mr. Grifel is the recipient of the 2009 Harry Hatry Distinguished Performance Measurement Award from The American Society for Public Administration. The award goes annually to an individual whose teaching, education, training and consultation in performance measurement has made a significant contribution to the practice of public administration.

Internals Controls for Auditors – Assessing Risk and Controls in Government Audits course will cover the following topics:

- Auditing standards and internal controls.
- Control frameworks from around the world.
- Understanding COSO.
- Risk assessment model from an auditor's perspective.
- Assessment document for internal controls.
- Element of an audit finding and the relationship to internal controls.
- Strong controls, but the wrong controls – when to recommend preventive controls versus detective controls.
- Effectively conveying audit results and internal control findings.

David R. Hancox is a Director in the Division of State Government Accountability in the New York State Comptroller's Office. He is currently leading an effort to measure the performance of state agencies' financial management practices to guide future audit efforts and to increase the effectiveness of agency operations. Previously, he was Director of State Expenditures. He headed up a 115-person unit responsible for auditing more than \$70 billion in transactions a year, with more than 100,000 transactions a day coming through the system.

He has transformed this unit from a labor-intensive, clerical audit operation to a modern, risk-based professional audit unit, using the latest audit techniques to find fraud, waste, and improper transactions. He also revamped New York's approach to auditing Medicaid payments. In 2005 and 2006, this audit unit identified more than \$250 million in savings.

Mr. Hancox and his audit teams have also helped change the way New York State operates. His team's audit of sex offenders getting Viagra on the Medicaid program received international attention and brought about change at the national and state level. Prior audits found fraud and waste in other major programs that resulted in significant savings to the taxpayers when the problems were corrected – just one example was revamping the way inmates are fed in the State's prison system.

He is co-author of two books: *Government Performance Audit in Action* (The 3rd Edition was published in January 2008) and *State and Local Government, Program Control and Audit: Handbook for Managers and Auditors*. In addition to being an instructor for the Association of Government Accountants, he is on the faculty of Siena College and the Government Audit Training Institute - Graduate School, USDA.

He is an international speaker and in frequent demand in the government audit and financial management community on audit and management-related topics. He is past regional vice president of the Association of Government Accountants and a past president of the New York Capital Chapter of that organization. He is currently on the National Emerging Issues Committee and the Financial Management Standards Board. He is also past president of the Albany Chapter of the Institute of Internal Auditors and a past member of the International Government Relations Committee and the Emerging Issues Committee. Mr. Hancox contributes articles to various professional journals that challenge the traditional audit approaches that have failed to find the frauds in major organizations. He's listed in Marquis's Who's Who in the World, Who's Who in America, and Who's Who in the East. He is a Certified Internal Auditor and a Certified Government Financial Manager.

In 2005, he was selected as the Educator of the Year, and in 2007, he received the National President's Award from the Association of Government Accountants.

All attendees are required to mail or fax the registration form along with a check payable to the Office of Auditor of Accounts to Ms. Beth Draper, Administrative Specialist, 401 Federal Street, Suite 1, Dover, DE 19901 or fax to 302-739-2723, by May 22, 2009.

If you have questions, please contact Ms. Beth Draper, at 302-857-3903 or Ms. Kimberly Zink, Support Services Administrator, at 302-857-3904. Thank you for your interest and we look forward to seeing you there!

**OFFICE OF AUDITOR OF ACCOUNTS
REGISTRATION FORM
FOR
ASSESSING THE RELIABILITY & RELEVANCE OF PERFORMANCE INFORMATION
AND
INTERNALS CONTROLS FOR AUDITORS – ASSESSING RISK AND CONTROLS IN
GOVERNMENT AUDITS**

NAME: _____

ADDRESS: _____

TELEPHONE NUMBER: _____

EMAIL ADDRESS: _____

PLEASE CHECK WHICH DAYS YOU WILL BE ATTENDING

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Both Days - \$425 – AGA Members or \$450 – Non-AGA Members

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**Day 1 - Assessing the Reliability & Relevance of Performance Information
(\$225 – AGA Members or \$250 – Non-AGA Members)**

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**Day 2 - Internals Controls for Auditors – Assessing Risk and Controls in Government Audits
(\$225 – AGA Members or \$250 – Non-AGA Members)**

AMOUNT ENCLOSED: _____

PLEASE MAKE CHECK PAYABLE TO THE OFFICE OF AUDITOR OF ACCOUNTS.

OR

**IF YOU ARE A STATE AGENCY AND REQUIRE AN INTERGOVERNMENTAL VOUCHER
(IV), PLEASE PROVIDE THE FOLLOWING:**

CONTACT NAME: _____

SLC: _____

Note: The Office of Auditor of Accounts will prepare the IV and send to Agency

**REGISTRATION FORM AND PAYMENT MUST BE RETURNED TO THE OFFICE OF
AUDITOR OF ACCOUNTS BY 5/22/09**

PLEASE RETURN THE FORM AND CHECK TO:

Ms. Beth Draper
Office of Auditor of Accounts
Townsend Building, Suite 1
401 Federal Street
Dover, DE 19901
SLC: D370A